

the town treasurer he shall draw his warrant therefor payable to the treasurer of the district which paid such tax.

SECTION 2. This act shall take effect upon passage and publication.

Approved June 10, 1925.

No. 345, A.]

[Published June 15, 1925.]

### CHAPTER 304.

AN ACT to create subsection (7) of section 72.04 of the statutes, relating to exemptions from inheritance tax.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. A new subsection is added to section 72.04 of the statutes to read: (72.04) (7) Bequests for the care and maintenance of the cemetery or burial lot of the deceased or his family and bequests not to exceed one thousand dollars for the performance of a religious purpose or religious service for or in behalf of the deceased or for or in behalf of any person named in his will shall be exempt from any inheritance tax.

SECTION 2. This act shall take effect upon passage and publication.

Approved June 10, 1925.

No. 343, A.]

[Published June 15, 1925.]

### CHAPTER 305.

AN ACT to amend subsections (1) and (5) of section 62.19 of the statutes, relating to assessments for water and heat laterals.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Subsections (1) and (5) of section 62.19 of the statutes are amended to read: (62.19) (1) When the council shall have ordered the laying of any water or heat main \* \* \* forming part of a plant owned by the city, the board of public works shall, before laying the same, make an assess-